



PUBLIC UTILITIES REGULATORY COMMISSION

2023 Fourth Quarter Natural Gas, Electricity & Water Tariff Decision

An In-depth Look at the Rationale
Underpinning the 2023 Fourth Quarter
Natural Gas, Electricity and Water Tariffs

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1.0 INTRODUCTION

As part of the Public Utilities Regulatory Commission's strategy to ensure that, the real value of natural gas, electricity and water tariffs as approved by the Commission and payable by consumers is maintained, the Commission has put in place Guidelines as a governance framework for Quarterly Review of foregoing tariffs. The legal foundation and philosophy of the Guidelines are rooted in a number of statutory provisions as captured in the Public Utilities Regulatory Commission Act 1997, (Act 538). These statutory provisions as captured in the PURC Act are summarised as follows.

1. Protection of consumer interest - Section 16 (3)(a)
2. Assurance of Investor/utility interest- Section 16(3)(b); 3(c)
3. Assuring reasonable cost of production of the service - Section 16(3)(c)
4. Assurance of the financial viability of the Public Utility - Section 16(3)(d)
5. Uniformity of prices throughout the country - Section 20(1)
6. Best use of natural resources - Section 20(1)(b)
7. Economic development of the country - Section 20(1)(c)
8. Different rates for different consumer classes - Section 20(2)

Within above legal mandates, the main objective of the Commission's Rate Setting Guidelines for these Quarterly Reviews is to reflect the effect of changes in macroeconomic and market-driven factors in the cost of operations of the Utility Service Providers (USPs) as well as tariffs paid by consumers. Given that, changes in these macroeconomic and market-driven forces with its attendant effects on the operations of the USPs are beyond the control of the USPs, it is paramount that the effect of these changes on the operations of USPs should be adjusted with time to reflect their impact.

In accordance with PURC's Rate Setting Guidelines for Quarterly Tariff Reviews, the Commission carried out a review of Natural Gas, Electricity and Water Tariffs for the Fourth Quarter of 2023.

This decision paper highlights the results/findings in terms of the impact of changes in actual and projected key variables: Hydro-Thermal Generation Mix, Ghana Cedi-US Dollar Exchange Rate, Inflation Rate and Fuel Prices, as well as the Commission's decisions thereof for the Fourth Quarter of 2023, effective December 01, 2023.

2.0 METHODOLOGY, ANALYSIS AND FINDINGS

2.1 Methodology

The methodology employed in determining the effect of the various variables involves a comparative analysis of actual and projected Hydro-Thermal Generation Mix, Ghana Cedi-US Dollar exchange rate, Inflation rate and fuel prices, which data were used in the determination of the fourth quarter tariffs.

Under this framework, projections were made for the exchange rate, based on

actual inter-bank Ghana Cedi-US Dollar selling exchange rate data picked from Bank of Ghana, actual inflation rate for 2023 picked from the Ghana Statistical Service and natural gas prices/volumes picked from various Gas suppliers. The methodology also considered the projected hydro electric energy generation from both Akosombo and Kpong generating stations, which data was submitted by the Volta River Authority to the Electricity Market Oversight Panel (EMOP),

and PURC. The Commission accounted for actual data in respect of above variables to enable it address under and over recovery in the tariffs, which may have occurred over the previous quarter.

2.2 Analysis

For the purposes of determining the outcome of the 2023 Fourth Quarter Tariffs, the

relevant data were analysed in line with the methodological framework noted in Section 2.1 above. The selected data which were analysed are presented in Table-1.

2.2.1 Underpinning Data

The underlying data for the Fourth Quarter Tariff analysis are summarised and presented in Table-1.

Table 1: Summary of Data Used in Analysis of 2023 Fourth Quarter Electricity Tariffs

Item Description	Unit	Q1 2023 Parameters/ Assumptions February 01, 2023	Q2 2023 Parameters/ Assumptions May 01, 2023	Q3 2023 Parameters/ Assumptions September 01, 2023	Q4 2023 Parameters/ Assumptions Effective December 01, 2023
Generation Mix:					
Hydro	%	26.11	29.01	29.01	31.91
Thermal	%	73.89	70.99	70.99	68.09
Exchange Rate	GHS/USD ExRate	10.5421	12.7118	11.4929	11.9264
Inflation:					
Projected Annual Average	%	42.63	50.47	41.97	40.43
Projected Quarterly Average	%	10.66	12.62	10.49	10.11
Fuel Price:					
Natural Gas	US\$/ MMBtu	6.0952	6.5165	8.1221	7.6426
Heavy Fuel Oil (HFO)	US\$/ MTonne	N/A	N/A	N/A	N/A

Source: PURC Data & Tariff Analysis, 2023

2.3 Findings

The findings/results from analysis of data captured in Table-1 are discussed as follows.

2.3.1 Hydro -Thermal Electrical Energy Generation Mix

The data presented in Table-1 with respect to hydro-thermal generation indicates the following:

a) The projected hydro generation for the fourth quarter, increased from 29.01% in the third quarter to 31.91%.

This represents a 2.9% variance on the third quarter projected figure in hydro generation.

b) The projected thermal generation figure of 68.09%, represents a 2.9% reduction over the third quarter projected thermal generation figure of 70.99%. This was attributed to an increase in the projected hydro electric energy generation, which is to be supplied by VRA into the regulated electricity market.

2.3.2 Ghana Cedi-US Dollar Exchange Rate

With regards to the Ghana Cedi-US Dollar Exchange Rate indicated in Table-1:

- a) The Commission applied a projected weighted average exchange rate of GHS11.9264/US\$1.0000. This projected exchange rate includes an exchange rate projection of GHS11.5472/US\$1.0000 for the fourth quarter, as well as an exchange rate under-recovery of GHS0.3792/US\$1.0000 for the third quarter of 2023.
- b) The exchange rate under-recovery of GHS0.3792/US\$1.0000 includes a GHS0.2090/US\$1.0000 under-recovery derived from the variation between the actual inter-bank average Ghana Cedi-US Dollar Selling Exchange Rate of GHS11.2177/US\$1.0000 for the period August 14, 2023 to November 14, 2023 and GHS11.0087/US\$1.0000, which was projected for the third quarter. Additionally, an exchange rate under-recovery of GHS0.1702/US\$1.000, which is equivalent to 25% of exchange rate under-recovery not passed through the tariffs in the third quarter, 2023 was also applied.
- c) The projected exchange rate of GHS11.9264/US\$1.0000 for the fourth quarter, represents a 3.77% de-preciation of the Ghana Cedi against the US Dollar over the projected third quarter reviewed ex-change rate of GHS11.4929/US\$1.0000.

2.3.3 Inflation Rate

With respect to Inflation Rate as presented in Table-1

- a) A projected average annual inflation rate of 40.43%, which translates into a projected quarterly average inflation rate of 10.11% was used for the fourth quarter. Compared with the third quarter annual inflation figure of 41.97%, which translated into a quarterly average inflation rate of 10.49%, representing a quarterly variation reduction in inflation rate of 0.38% between the third and fourth quarters.
- b) The variation in inflation of 0.38% was used to adjust all local costs to maintain the real value for the cost of supply, which was impacted by local inflation

2.3.4 Price of Fuel - Natural Gas

Natural Gas was the primary fuel used in determining the Fuel Recovery Charge as a component of individual power plant tariffs, and by extension, the Composite Bulk Generation Tariff for the fourth quarter tariff adjustment. The Commission approved a Weighted Average Cost of Gas (WACOG) of USD7.6426/MMBtu, a decrease of 5.90% over the third quarter approved WACOG figure of US\$8.1221/MMBtu. The decrease in WACOG was as a result of the following:

- a) Adjustment of GNGC Gathering and Processing tariffs to account for over-recovery of projected Natural Gas Liquids (NGLs) revenue for the period July 01, 2023 – October 31, 2023 (4 months) over the base, September 01, 2022 PURC Projected NGLs revenue.
- b) Incorporation of under recoveries, arising from actual gas supply Volumes for the third quarter 2023 (July – September, 2023).

3.0 SUMMARY OF ELECTRICITY TARIFF RESULTS

A summary of electricity tariff results based on the various assumptions and projections noted in Section 2 are presented in Table-2.

Table 2: Summary of Electricity Tariff Results for 2023 Fourth Quarter

Item No	Item Description	Unit	Q1 2023 Parameters/ Assumptions February 01, 2023	Q2 2023 Parameters/ Assumptions May 01, 2023	Q3 2023 Parameters/ Assumptions September 01, 2023	Q4 2023 Parameters/ Assumptions Effective December 01, 2023
A Generation Tariffs:						
A1	VRA Bulk Generation Charge (BGC)	GHp/ kWh	44.4570	49.2659	48.9268	42.7963
A2	Composite Bulk Generation Charge (VRA&IPP)	GHp/ kWh	85.8447	104.3646	104.9582	103.0089
B Transmission Tariffs:						
B1	Transmission Service Charge Attributable to Network Business (TSC-1)	GHp/ kWh	8.4442	8.6647	8.4909	8.4987
B2	Transmission Service Charge Attributable to Losses (TSC-2)	GHp/ kWh	3.6701	4.4619	4.4873	4.4039
C Distribution Tariffs:						
C1	Distribution Service Charge Attributable to Network Business (DSC-1)	GHp/ kWh	18.3337	18.9785	18.5331	18.6017
C2	Distribution Service Charge Attributable to Losses (DSC-2)	GHp/ kWh	24.9450	30.0014	30.1475	29.6140

Source: PURC Data & Tariff Analysis, 2023

3.1 Bulk Generation Charge

The VRA Bulk Generation Tariff decreased from GHp48.9268/kWh to GHp42.7963/kWh representing a 12.5% reduction, while the Composite Bulk Generation Tariff (VRA&IPP) also reduced from GHp104.9582/kWh to GHp103.0089/kWh representing a 1.9% reduction in the Composite Bulk Generation Charge. The reductions in VRA Bulk Generation Charge and the Composite Bulk Generation Charge is as a result of an increase in the hydro portion of the Generation Mix, a reduction in the Weighted Average Cost of Gas (WACOG), and a marginal increase in the Ghana Cedi-US Dollar exchange rate. Details of the Composite Bulk Generation Charge for the Fourth Quarter 2023 is presented in Table-3

Table 3: Summary of Fourth Quarter 2023 Average Electrical Energy Generation by Power Plant & Tariffs

Item Description	Q3 2023 Quarterly Tariff Review Effective September 01, 2023		Q4 2023 Quarterly Tariff Review Effective December 01, 2023	
	Projected Electrical Energy (GWh)	Approved Tariff (Ghp/kWh)	Projected Electrical Energy (GWh)	Approved Tariff (Ghp/kWh)
VRA Plants				
VRA-Hydro:				
Akosombo	1,339	23.2248	1,489	24.1008
Kpong	161	47.6127	161	49.4085
Sub-Total VRA Hydro	1,501		1,651	
VRA-Thermal:				
TAPCo	368	107.8739	324	107.2344
AMERI	127	118.9370	21	117.5977
TT1PP	14	125.0034	14	123.3387
KTPP	37	123.5303	37	122.0911
Sub-Total VRA Thermal	546		396	
VRA-Renewable:				
Solar (Navrongo)	1	143.5666	1	148.9814
Solar (Lawra/Kaleo)	3	103.4360	3	107.3373
Sub-Total VRA Renewable	4		4	
Total VRA Electrical Energy/ VRA Composite Bulk Generation Tariff	2,051		2,051	
IPPs:				
Sunon Asogli Phase I	246	145.9582	246	146.2014
Sunon Asogli Phase II	479	140.4288	479	141.0354
Karpowership	864	140.5788	864	140.7392
AKSA	16	129.7188	16	129.6069
CENIT	213	136.6456	213	135.6333
Cenpower	613	153.2415	613	154.2919
Early Power	83	156.4667	83	156.7030
Amandi (Twin City)	342	137.8852	342	138.7808
Bui Power	249	117.6872	249	122.1260
BPA Solar Farm	6	117.6872	6	122.1260
BXC Solar	7	231.4346	7	240.1636
Meienergy Solar	6	208.2856	6	216.1415
Safisana Plant	0.1	201.1255	0.1	208.7113
Sub-Total IPPs	3,123		3,123	
Total Electrical Energy/ VRA+IPPs Composite Bulk Generation Charge	5,174	104.9582	5,174	103.0089
Composite Bulk Generation Fixed Charge		46.2732		48.0762
Composite Bulk Generation Energy Charge		58.6851		54.9328
Exchange Rate		11.4929		11.9264
Weighted Average Cost of Gas		8.1221		7.6426

Source: PURC Data & Tariff Analysis, 2023

3.2 Transmission Service Charge

Transmission Tariff attributable to network business (TSC-1), increased marginally from GHp8.4909/kWh to GHp8.4987/kWh representing a 0.09% increase, while that of losses (TSC-2) decreased from GHp4.4873/kWh to GHp4.4039/kWh representing a 1.86% reduction. The change in TSC-1 is as a result of upward movement in the exchange rate and reduction in the projected inflation rate, while the change in TSC-2 is due largely to a reduction in the Composite Bulk Generation Charge..

3.3 Distribution Service Charge

With respect to the Distribution Service Charge (DSC) for the fourth quarter, the tariff attributable to network business (DSC-1) increased from GHp18.5331/kWh to GHp18.6017/kWh representing a 0.37% increase, while losses (DSC-2) decreased from GHp30.1475/kWh to GHp29.6140/kWh representing a 1.77% decrease in losses. The change in DSC-1 was as a result of movements in the exchange rate and inflation rate. On the other hand, DSC-2 was affected by the change in the Bulk Supply Tariff owing to movement in the exchange rate and WACoG.

3.4 Impact of Changes in Composite Bulk Generation Charge, Transmission Service Charge and Distribution Service Charge on End User Tariffs

The changes in the aforementioned four key variables and its impact on the Composite Bulk Generation Charge, Transmission Service Charge-1 and Distribution Service Charge-1, hence End User Tariffs (EUTs) are indicated in Table-4.

Table 4: Summary of Effect of Key Variables on Electricity Tariffs Payable by Consumers

Type of Effect	Impact of Effect	Monetary Value (MGHS)	Impact on End User Tariffs
Generation Mix Effect	Over-Recovery	(122.43)	-2.16%
GHS - USD Exchange Rate Effect	Under-Recovery	175.51	3.10%
Natural Gas Effect	Over-Recovery	(137.59)	-2.43%
Inflation Rate Effect	Over-Recovery	(1.81)	-0.03%
Total Monetary Effect	Under-Recovery	(86.33)	-1.52%

Source: PURC Data & Tariff Analysis, 2023

3.4.1 Generation Mix Effect

Revenue gap analysis reveals a downward effect on the revenue requirement to be recovered in the fourth quarter, as a result of excess revenue of GHS122.43 million coming from increase in projected hydro electric energy allocation, beyond the base projected for the third quarter, while holding the exchange rate, inflation rate, and natural gas prices constant.

3.4.2 Exchange Rate Effect

With regards to the exchange rate effect, holding the generation mix, inflation rate and natural gas prices constant at third quarter

approved values, the revenue gap analysis, indicates a GHS175.51 million increase in revenue requirement for the fourth quarter. This was as a result of a 3.77% depreciation in value of the projected Ghana Cedi-US Dollar exchange rate.

3.4.3 Inflation Rate Effect

Holding the exchange rate, generation mix, and natural gas prices constant, the revenue gap analysis reveals a **GHS1.81** million decrease in revenue requirement resulting from a drop in the projected quarterly inflation rate from 10.49% to an average inflation rate of 10.11%.

3.4.3 Natural Gas Price Effect

Natural Gas price effect was examined from the position of a downward movement in the projected WACoG from USD 8.1221/MMBtu to USD 7.6426/MMBtu, while holding the exchange rate, inflation rate and generation mix effect constant. The revenue gap analysis indicates a **GHS137.59** million over-recovery in revenue requirement.

3.5 Combined Effect of Generation Mix, Ghana Cedi-US Dollar Exchange, Inflation Rate and Natural Gas Price on Electricity Tariffs Payable by Consumers

Overall, the Fourth Quarter 2023 Tariff analysis indicates that, the Hydro-Thermal Generation Mix, Ghana Cedi-US Dollar Exchange, Inflation Rate, and Natural Gas Prices all had impacts on the end user tariffs. The combination of these four effects resulted in a revenue surplus of GHS86.33 million available to reduce the impact of tariffs on consumers over the Fourth Quarter 2023. This led to a 1.52% reduction in electricity tariffs payable by all categories of customers.

4.0 SUMMARY OF WATER TARIFF RESULTS

Similar to Electricity, the Commission undertook a quarterly review of water tariffs by taking into consideration the Ghana Cedi-US Dollar exchange rate, inflation rate and cost of electricity as key variables impacting on water tariffs for the fourth quarter of 2023. The effect of changes in each of the aforementioned variables on water tariffs payable by consumers are presented in the following sections.

4.1 Electricity Price Effect

The cost of electricity constitutes about 25% of Ghana Water Company Limited (GWCL) total cost of water production, transmission and distribution. The revenue gap analysis reveals a GHS2.22 million revenue over-recovery due to a decrease in projected electricity cost for the fourth quarter of 2023, which is below the base projected figure for the third quarter tariff adjustments, holding exchange and inflation rates constant.

4.2 Exchange Rate Effect

Revenue gap analysis with regards to Ghana Cedi-US Dollar exchange rate effect, holding electricity price effects and inflation rate

constant at third quarter tariff adjustments values, indicates a GHS4.96 million increase in revenue requirement as a result of a 3.77% depreciation in value of the projected exchange rate.

4.3 Inflation Rate Effect

Similarly, holding electricity price effect and exchange rate constant, a revenue gap analysis shows a GHS0.64 million revenue under-recovery resulting from a drop in the third quarter projected average inflation rate from 41.97% to an average inflation rate of 40.43%.

4.4 Combined Effect of Ghana Cedi-US Dollar Exchange, Inflation Rate and Electricity Tariffs on Water Tariffs

The combined effect of the Ghana Cedi-US Dollar exchange rate, inflation rate and electricity tariff assumptions on revenue requirement for the fourth quarter led to a revenue shortfall of GHS2.1 million recoverable from consumers over the fourth quarter.

5.0 ELECTRICITY AND WATER TARIFF ADJUSTMENT FOR THIRD QUARTER, 2023

In order to recover the revenue surplus of GHS86.33 million for the electricity value chain and a revenue shortfall of GHS2.1 million for the water value chain, based on discussions in previous sections, the Commission made the following decisions:

1. The Commission approved a 1.52% across board reduction in electricity tariffs payable by all consumers.
2. The Commission approved a 0.34% increase in water tariffs for all GWCL customer categories. This is to enable GWCL supply and meet consumer demand in terms of provision of water services over the fourth quarter of 2023.

The Commission will continue to implement the Quarterly Tariff Review Mechanism, per its Rate Setting Guidelines for Quarterly Review of Natural Gas, Electricity and Water Tariffs, monitor the operations of the Utility Service Providers to ensure value for money and quality of service delivery. Furthermore, the Commission encourages Utility Service Providers to double their efforts in revenue collection in order to address the financial difficulties, which bedevil Utility Service Providers.

**APPENDIX 1:
APPROVED ELECTRICITY TARIFFS EFFECTIVE SEPTEMBER 01, 2023**

CUSTOMER CLASS	APPROVED TARIFF (GHP/KWH)
Residential	
0-30	63.4792
51-300	140.5722
301-600	182.4354
600+	202.7060
Service Charge for Lifeliners	213.0000
Service Charge for Other Residential Consumers	1073.0886
Non-Residential	
0-300	126.9145
301-600	135.0506
600+	201.6051
Service Charge	1242.8245
SLT-LV	
Energy Charge (GHp/kWh)	200.8789
Service Charge (GHp/month)	50000.00
SLT-MV	
Energy Charge (GHp/kWh)	152.5176
Service Charge (GHp/month)	50000.00
SLT-HV	
Energy Charge (GHp/kWh)	160.0738
Service Charge (GHp/month)	50000.00
SLT-HV STEEL COMPANIES	
Energy Charge (GHp/kWh)	112.8988
Service Charge (GHp/month)	50000.00
SLT-HV Mines	
Energy Charge (GHp/kWh)	399.8573
Service Charge (GHp/month)	50000.00

**APPENDIX 2:
APPROVED WATER TARIFFS EFFECTIVE SEPTEMBER 01, 2023**

TARIFF CATEGORY		APPROVED TARIFF
(a)	Residential 0-5m ³ (Exclusive) - GHp/1000 Litres Above 5 m ³ - GHp/1000 Litres Service Charge - GHp/Month	474.0121 838.6282 1000.00
(b)	Non-Residential Service Charge - GHp/1000 Litres - GHp/Month	1418.7957 2000.00
(c)	Commercial Service Charge - GHp/1000 Litres - GHp/Month	2538.3116 2000.00
(d)	Industrial Service Charge - GHp/1000 Litres - GHp/Month	2538.3116 25000.00
(e)	Public Institutions/Government Departments Service Charge - GHp/1000 Litres - GHp/Month	1218.3896 2000.00
(f)	Public Stand Pipes Service Charge - GHp/1000 Litres - GHp/Month	567.8769 2000.00
(g)	Bottled Water and Drinks Service Charge - GHp/1000 Litres - GHp/Month	2538.3116 25000.00
(h)	Sachet Water Producers Service Charge - GHp/1000 Litres - GHp/Month	2233.7143 10000.00
(i)	Bulk Supply Service Charge - GHp/1000 Litres - GHp/Month	804.8378 5000.00
(j)	Ports and Harbours Service Charge - GHp/1000 Litres - GHp/Month	3320.1116 50000.00

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